

		FOR OHF USE					

LL 1

2003
STATE OF ILLINOIS
DEPARTMENT OF PUBLIC AID
FINANCIAL AND STATISTICAL REPORT FOR
LONG-TERM CARE FACILITIES
(FISCAL YEAR 2003)

IMPORTANT NOTICE
 THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION
 THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY
 PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE
 OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE
 ANY INFORMATION ON OR BEFORE THE DUE DATE WILL
 RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM
 HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

I. IDPH Facility ID Number: <u>0005363</u>		II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER	
Facility Name: <u>Snyders-Vaughn Haven</u>		I have examined the contents of the accompanying report to the State of Illinois, for the period from <u>01/01/03</u> to <u>12/31/03</u> and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.	
Address: <u>135 S. Morgan Street</u> <u>Rushville</u> <u>62681</u> Number City Zip Code		Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.	
County: <u>Schuyler</u>		(Signed) _____ (Date) _____	
Telephone Number: <u>(217) 322-3420</u> Fax # <u>(217) 322-6537</u>		(Type or Print Name) _____	
IDPA ID Number: <u>370894651001</u>		(Title) _____	
Date of Initial License for Current Owners: <u>1966</u>		(Signed) <u>SEE ACCOUNTANTS' COMPILATION REPORT</u> (Date) _____	
Type of Ownership:		(Print Name and Title) _____	
<input type="checkbox"/> VOLUNTARY, NON-PROFIT <input type="checkbox"/> Charitable Corp. <input type="checkbox"/> Trust IRS Exemption Code _____		(Firm Name & Address) <u>Altschuler, Melvoin and Glasser LLP</u> <u>One South Wacker Drive, Suite 800, Chicago, IL 60606</u>	
<input checked="" type="checkbox"/> PROPRIETARY <input type="checkbox"/> Individual <input type="checkbox"/> Partnership <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> "Sub-S" Corp. <input type="checkbox"/> Limited Liability Co. <input type="checkbox"/> Trust <input type="checkbox"/> Other _____		(Telephone) <u>(312) 634-3400</u> Fax # <u>(312) 634-5518</u>	
<input type="checkbox"/> GOVERNMENTAL <input type="checkbox"/> State <input type="checkbox"/> County <input type="checkbox"/> Other _____		MAIL TO: OFFICE OF HEALTH FINANCE ILLINOIS DEPARTMENT OF PUBLIC AID 201 S. Grand Avenue East Springfield, IL 62763-0001 Phone # (217) 782-1630	
In the event there are further questions about this report, please contact: Name: <u>Charles J. Fischer</u> Telephone Number: <u>(312) 634-3400</u> Please send copies of desk review and audit adjustments to address on this page			

SEE ACCOUNTANTS' COMPILATION REPORT

STATE OF ILLINOIS

Page 2

Facility Name & ID Number Snyders-Vaughn Haven# 0005363 Report Period Beginning: 01/01/03 Ending: 12/31/03

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days,
(must agree with license). Date of change in licensed bedsN/A

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	<u>49</u>	Skilled (SNF)	<u>49</u>	<u>17,885</u>	1
2		Skilled Pediatric (SNF/PED)			2
3	<u>50</u>	Intermediate (ICF)	<u>50</u>	<u>18,250</u>	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	<u>99</u>	TOTALS	<u>99</u>	<u>36,135</u>	7

B. Census-For the entire report period.

	1	2	3	4	5	
	Level of Care	Patient Days by Level of Care and Primary Source of Payment				
		Public Aid Recipient	Private Pay	Other	Total	
8	SNF	<u>1,800</u>	<u>1,656</u>	<u>1,429</u>	<u>4,885</u>	8
9	SNF/PED					9
10	ICF	<u>10,053</u>	<u>5,939</u>		<u>15,992</u>	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	<u>11,853</u>	<u>7,595</u>	<u>1,429</u>	<u>20,877</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed
bed days on line 7, column 4.) 57.78%

D. How many bed-hold days during this year were paid by Public Aid?

N/A (Do not include bed-hold days in Section B.)E. List all services provided by your facility for non-patients.
(E.g., day care, "meals on wheels", outpatient therapy)None

F. Does the facility maintain a daily midnight census?

YesG. Do pages 3 & 4 include expenses for services or
investments not directly related to patient care?YES ☒NO ☐Non-allowable costs have been
eliminated in Schedule V, Column 7

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?

YES ☐NO ☒

I. On what date did you start providing long term care at this location?

Date started 1966

J. Was the facility purchased or leased after January 1, 1978?

YES ☒Date 1992NO ☐

K. Was the facility certified for Medicare during the reporting year?

YES ☒NO ☐

If YES, enter number

of beds certified 17 and days of care provided 1,429Medicare Intermediary Mutual of Omaha

IV. ACCOUNTING BASIS

ACCRUAL ☒

MODIFIED

CASH* ☐CASH* ☐

Is your fiscal year identical to your tax year?

YES ☒NO ☐Tax Year: 12/31/03 Fiscal Year: 12/31/03

* All facilities other than governmental must report on the accrual basis.

SEE ACCOUNTANTS' COMPILATION REPORT

STATE OF ILLINOIS

Page 3

Facility Name & ID Number Snyder-Vaughn Haven # 0005363 Report Period Beginning: 01/01/03 Ending: 12/31/03

V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger				Reclass- ification 5	Reclassified Total 6	Adjust- ments 7**	Adjusted Total 8	FOR OHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	A. General Services										
1	Dietary	134,279	14,357		148,636		148,636		148,636		1
2	Food Purchase		103,517		103,517		103,517	(1,100)	102,417		2
3	Housekeeping	51,047	7,128	918	59,093		59,093		59,093		3
4	Laundry	33,618	13,640		47,258		47,258		47,258		4
5	Heat and Other Utilities			76,129	76,129		76,129		76,129		5
6	Maintenance	54,925	20,425	25,306	100,656		100,656		100,656		6
7	Other (specify):*										7
8	TOTAL General Services	273,869	159,067	102,353	535,289		535,289	(1,100)	534,189		8
	B. Health Care and Programs										
9	Medical Director										9
10	Nursing and Medical Records	741,617	42,040	2,434	786,091		786,091		786,091		10
10a	Therapy		142	51,161	51,303		51,303		51,303		10a
11	Activities	11,860	2,774	1,531	16,165		16,165		16,165		11
12	Social Services	24,628		3,840	28,468		28,468		28,468		12
13	Nurse Aide Training										13
14	Program Transportation										14
15	Other (specify):*										15
16	TOTAL Health Care and Programs	778,105	44,956	58,966	882,027		882,027		882,027		16
	C. General Administration										
17	Administrative	149,879			149,879		149,879		149,879		17
18	Directors Fees										18
19	Professional Services			14,576	14,576		14,576		14,576		19
20	Dues, Fees, Subscriptions & Promotions			9,556	9,556		9,556	(165)	9,391		20
21	Clerical & General Office Expenses	55,566	8,532	35,186	99,284		99,284	(15,774)	83,510		21
22	Employee Benefits & Payroll Taxes			117,777	117,777		117,777		117,777		22
23	Inservice Training & Education			1,452	1,452		1,452		1,452		23
24	Travel and Seminar			1,906	1,906		1,906		1,906		24
25	Other Admin. Staff Transportation			5,592	5,592		5,592		5,592		25
26	Insurance-Prop.Liab.Malpractice			74,969	74,969		74,969		74,969		26
27	Other (specify):*										27
28	TOTAL General Administration	205,445	8,532	261,014	474,991		474,991	(15,939)	459,052		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	1,257,419	212,555	422,333	1,892,307		1,892,307	(17,039)	1,875,268		29

* Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

SEE ACCOUNTANTS' COMPILATION REPORT

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

** See schedule of adjustments attached at end of cost report.

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass- ification 5	Reclassified Total 6	Adjust- ments 7**	Adjusted Total 8	FOR OHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	D. Ownership											
30	Depreciation			70,549	70,549		70,549	32,243	102,792			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			3,393	3,393		3,393	49,839	53,232			32
33	Real Estate Taxes			29,875	29,875		29,875	(441)	29,434			33
34	Rent-Facility & Grounds			216,000	216,000		216,000	(216,000)				34
35	Rent-Equipment & Vehicles			10,381	10,381		10,381		10,381			35
36	Other (specify):*											36
37	TOTAL Ownership			330,198	330,198		330,198	(134,359)	195,839			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		42,031	6,828	48,859		48,859		48,859			39
40	Barber and Beauty Shops			792	792		792		792			40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			54,203	54,203		54,203		54,203			42
43	Other (specify):* Nonallowable Costs			13,414	13,414		13,414	(13,414)				43
44	TOTAL Special Cost Centers		42,031	75,237	117,268		117,268	(13,414)	103,854			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	1,257,419	254,586	827,768	2,339,773		2,339,773	(164,812)	2,174,961			45

*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

**See schedule of adjustments attached at end of cost report.

SEE ACCOUNTANTS' COMPILATION REPORT

VI. ADJUSTMENT DETAIL A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7.
 In column 2 below, reference the line on which the particular cost was included. (See instructions.)

	1	2	3	
	Amount	Refer-	OHF USE	
		ence	ONLY	
NON-ALLOWABLE EXPENSES				
1 Day Care	\$		\$	1
2 Other Care for Outpatients				2
3 Governmental Sponsored Special Programs				3
4 Non-Patient Meals				4
5 Telephone, TV & Radio in Resident Rooms	(2,167)	43		5
6 Rented Facility Space				6
7 Sale of Supplies to Non-Patients				7
8 Laundry for Non-Patients				8
9 Non-Straightline Depreciation	331	30		9
10 Interest and Other Investment Income				10
11 Discounts, Allowances, Rebates & Refunds				11
12 Non-Working Officer's or Owner's Salary				12
13 Sales Tax	(3,079)	43		13
14 Non-Care Related Interest	(340)	32		14
15 Non-Care Related Owner's Transactions				15
16 Personal Expenses (Including Transportation)				16
17 Non-Care Related Fees				17
18 Fines and Penalties	(683)	21		18
19 Entertainment				19
20 Contributions				20
21 Owner or Key-Man Insurance				21
22 Special Legal Fees & Legal Retainers				22
23 Malpractice Insurance for Individuals				23
24 Bad Debt				24
25 Fund Raising, Advertising and Promotional				25
Income Taxes and Illinois Personal				
Property Replacement Tax	(13,765)	21		26
27 Nurse Aide Training for Non-Employees				27
28 Yellow Page Advertising	(927)	21		28
29 Other-Attach Schedule See page 5A	(13,796)	var		29
30 SUBTOTAL (A): (Sum of lines 1-29)	\$ (34,426)		\$	30

OHF USE ONLY						
48		49	50	51	52	

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below.(See instructions.)

	1	2	
	Amount	Reference	
31 Non-Paid Workers-Attach Schedule*	\$		31
32 Donated Goods-Attach Schedule*			32
33 Amortization of Organization & Pre-Operating Expense			33
Adjustments for Related Organization			
34 Costs (Schedule VII)	(130,386)		34
35 Other- Attach Schedule			35
36 SUBTOTAL (B): (sum of lines 31-35)	\$ (130,386)		36
(sum of SUBTOTALS			
37 TOTAL ADJUSTMENTS (A) and (B))	\$ (164,812)		37

*These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification.
 (See instructions.)

	1	2	3	4	
	Yes	No	Amount	Reference	
38 Medically Necessary Transport.		X	\$		38
39					39
40 Gift and Coffee Shops		X			40
41 Barber and Beauty Shops		X			41
42 Laboratory and Radiology		X			42
43 Prescription Drugs		X			43
44 Exceptional Care Program		X			44
45 Other-Attach Schedule		X			45
46 Other-Attach Schedule		X			46
47 TOTAL (C): (sum of lines 38-46)			\$		47

SEE ACCOUNTANTS' COMPILATION REPORT

Snyders-Vaughn Haven

ID# 0005363

Report Period Beginning: 01/01/03

Ending: 12/31/03

Sch. V Line

NON-ALLOWABLE EXPENSES		Amount	Reference	
1	Medicare ancillary costs	\$ (8,168)	43	1
2	Offset interest income	(3,523)	32	2
3	Offset vending income	(993)	2	3
4	Offset meal revenue	(107)	2	4
5	Fines & penalties	(399)	21	5
6	Chamber of Commerce dues	(165)	20	6
7	Nonallowable interest & penalties - real estate tax	(441)	33	7
8				8
9				9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(13,796)		49

See Accountants' Compilation Report

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Snyders-Vaughn Haven# 0005363

Report Period Beginning:

01/01/03

Ending:

12/31/03

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Operating Expenses	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	A. General Services													
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	(1,100)	0	0	0	0	0	0	0	0	0	0	(1,100)	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	0	0	0	0	0	0	0	0	0	0	0	5
6	Maintenance	0	0	0	0	0	0	0	0	0	0	0	0	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	TOTAL General Services	(1,100)	0	0	0	0	0	0	0	0	0	0	(1,100)	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	0	0	0	0	0	0	0	0	0	0	0	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	Nurse Aide Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	TOTAL Health Care and Programs	0	0	0	0	0	0	0	0	0	0	0	0	16
	C. General Administration													
17	Administrative	0	0	0	0	0	0	0	0	0	0	0	0	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	0	0	0	0	0	0	0	0	0	0	0	0	19
20	Fees, Subscriptions & Promotions	(165)	0	0	0	0	0	0	0	0	0	0	(165)	20
21	Clerical & General Office Expenses	(15,774)	0	0	0	0	0	0	0	0	0	0	(15,774)	21
22	Employee Benefits & Payroll Taxes	0	0	0	0	0	0	0	0	0	0	0	0	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	0	0	0	0	0	0	0	0	0	0	24
25	Other Admin. Staff Transportation	0	0	0	0	0	0	0	0	0	0	0	0	25
26	Insurance-Prop.Liab.Malpractice	0	0	0	0	0	0	0	0	0	0	0	0	26
27	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	27
28	TOTAL General Administration	(15,939)	0	0	0	0	0	0	0	0	0	0	(15,939)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(17,039)	0	0	0	0	0	0	0	0	0	0	(17,039)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Snyders-Vaughn Haven# 0005363

Report Period Beginning:

01/01/03

Ending:

12/31/03

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Capital Expense	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	D. Ownership													
30	Depreciation	331	31,912	0	0	0	0	0	0	0	0	0	32,243	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(3,863)	53,702	0	0	0	0	0	0	0	0	0	49,839	32
33	Real Estate Taxes	(441)	0	0	0	0	0	0	0	0	0	0	(441)	33
34	Rent-Facility & Grounds	0	(216,000)	0	0	0	0	0	0	0	0	0	(216,000)	34
35	Rent-Equipment & Vehicles	0	0	0	0	0	0	0	0	0	0	0	0	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	TOTAL Ownership	(3,973)	(130,386)	0	0	0	0	0	0	0	0	0	(134,359)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	0	0	0	0	0	0	0	0	0	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	(13,414)	0	0	0	0	0	0	0	0	0	0	(13,414)	43
44	TOTAL Special Cost Centers	(13,414)	0	0	0	0	0	0	0	0	0	0	(13,414)	44
	GRAND TOTAL COST													
45	(sum of lines 29, 37 & 44)	(34,426)	(130,386)	0	0	0	0	0	0	0	0	0	(164,812)	45

Facility Name & ID Number Snyders-Vaughn Haven# 0005363

Report Period Beginning:

01/01/03

Ending:

12/31/03

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
John R. Snyder	50%	Collinsville Care Center	Collinsville, IL	Snyder Properties	Rushville, IL	Lessor
Vaughn I. Snyder	50%					

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
1	V	30 Depreciation	\$	Snyder Properties	100.00%	\$ 31,912	\$ 31,912 1
2	V	32 Interest		Snyder Properties	100.00%	53,702	53,702 2
3	V	34 Rent	216,000	Snyder Properties	100.00%		(216,000) 3
4	V						4
5	V						5
6	V						6
7	V						7
8	V						8
9	V						9
10	V						10
11	V						11
12	V						12
13	V						13
14	Total		\$ 216,000			\$ 85,614	\$ * (130,386) 14

* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Snyders-Vaughn Haven # 0005363 Report Period Beginning: 01/01/03 Ending: 12/31/03

VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

NOTE: ALL owners (even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	John R. Snyder	Administrator	Administrator	50.00	None	50	100.00	Salary	\$ 60,000	L17, C1	1
2	Vaughn I. Snyder	Officer	Officer	50.00	None	6	15.00	Salary	24,000	L17, C1	2
3	Dianne Snyder	COO	COO	0.00	None	50	100.00	Salary	33,560	L17, C1	3
4	Aaron Snyder	Clerical	Clerical	0.00	None	30	100.00	Salary	10,377	L21, C1	4
5	Edna Busen	Clerical	Clerical	0.00	None	10	35.00	Salary	3,494	L21, C1	5
6	Gregg Snyder	Clerical	Clerical	0.00	None	50	100.00	Salary	22,088	L21, C1	6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$ 153,519		13

* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

** This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME, ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Snyders-Vaughn Haven# 0005363 Report Period Beginning: 01/01/03 Ending: 12/31/03

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☐ NO ☒

Name of Related Organization _____

Street Address _____

City / State / Zip Code _____

Phone Number (____) _____

Fax Number (____) _____

B. Show the allocation of costs below. If necessary, please attach worksheets.

1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1					\$	\$			1
2									2
3									3
4									4
5									5
6				N/A					6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$	\$		\$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Snyders-Vaughn Haven# 0005363

Report Period Beginning:

01/01/03

Ending:

12/31/03

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

	1 Name of Lender	2 Related**		3 Purpose of Loan	4 Monthly Payment Required	5 Date of Note	6 Amount of Note		7 Maturity Date	8 Interest Rate (4 Digits)	9 Reporting Period Interest Expense	10
		YES	NO				Original	Balance				
	A. Directly Facility Related											
	Long-Term											
1	Schuyler State Bank		X	Auto Loan	\$600.00	1/24/00	\$ 29,080	\$ 7,692	1/24/2005	0.0875	\$ 1,182	1
2	First Bank		X	Mortgage	\$13,445.00	11/01/95	1,133,854	759,227	11/07/2015	0.0894	53,702	2
3												3
4												4
5												5
	Working Capital											
6	Schuyler State Bank		X	Working Capital	None	8/01	300,000	395	8/2003	0.0938	1,871	6
7												7
8												8
9	TOTAL Facility Related				\$14,045.00		\$ 1,462,934	\$ 767,314			\$ 56,755	9
	B. Non-Facility Related*											
10	Internal Revenue Service		X								340	10
11												11
12									Interest Income Offset		(3,523)	12
13									Non-allowable interest		(340)	13
14	TOTAL Non-Facility Related						\$	\$			\$ (3,523)	14
15	TOTALS (line 9+line14)						\$ 1,462,934	\$ 767,314			\$ 53,232	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ None Line # N/A

* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7.
(See instructions.) SEE ACCOUNTANTS' COMPILATION REPORT

** If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2.
(See instructions.)

Facility Name & ID Number **Snyders-Vaughn Haven**# **0005363**Report Period Beginning: **01/01/03**

Ending:

12/31/03**IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)****B. Real Estate Taxes**

<div style="border: 1px solid black; padding: 2px; display: inline-block;"> Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report. </div>																											
1. Real Estate Tax accrual used on 2002 report.		\$ 30,000	1																								
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)	2002	\$ 29,434	2																								
3. Under or (over) accrual (line 2 minus line 1).		\$ (566)	3																								
4. Real Estate Tax accrual used for 2003 report. (Detail and explain your calculation of this accrual on the lines below.)		\$ 30,000	4																								
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)		\$	5																								
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. TOTAL REFUND \$ For Tax Year. (Attach a copy of the real estate tax appeal board's decision.)		\$	6																								
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		\$ 29,434	7																								
Real Estate Tax History:																											
Real Estate Tax Bill for Calendar Year:	<table border="1"> <tr><td>1998</td><td>29,014</td><td>8</td></tr> <tr><td>1999</td><td>27,564</td><td>9</td></tr> <tr><td>2000</td><td>26,763</td><td>10</td></tr> <tr><td>2001</td><td>28,042</td><td>11</td></tr> <tr><td>2002</td><td>29,434</td><td>12</td></tr> </table>	1998	29,014	8	1999	27,564	9	2000	26,763	10	2001	28,042	11	2002	29,434	12	<table border="1"> <tr><td colspan="2">FOR OHF USE ONLY</td></tr> <tr><td>13</td><td>FROM R. E. TAX STATEMENT FOR 2002 \$</td></tr> <tr><td>14</td><td>PLUS APPEAL COST FROM LINE 5 \$</td></tr> <tr><td>15</td><td>LESS REFUND FROM LINE 6 \$</td></tr> <tr><td>16</td><td>AMOUNT TO USE FOR RATE CALCULATION \$</td></tr> </table>	FOR OHF USE ONLY		13	FROM R. E. TAX STATEMENT FOR 2002 \$	14	PLUS APPEAL COST FROM LINE 5 \$	15	LESS REFUND FROM LINE 6 \$	16	AMOUNT TO USE FOR RATE CALCULATION \$
1998	29,014	8																									
1999	27,564	9																									
2000	26,763	10																									
2001	28,042	11																									
2002	29,434	12																									
FOR OHF USE ONLY																											
13	FROM R. E. TAX STATEMENT FOR 2002 \$																										
14	PLUS APPEAL COST FROM LINE 5 \$																										
15	LESS REFUND FROM LINE 6 \$																										
16	AMOUNT TO USE FOR RATE CALCULATION \$																										
For accrual, same as prior year.																											

NOTES:

1. Please indicate a negative number by use of brackets(). Deduct any overaccrual of taxes from prior year.
2. If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.
This denial must be no more than four years old at the time the cost report is filed.

SEE ACCOUNTANTS' COMPILATION REPORT

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates RE: 2002 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2002 real estate tax costs, as well as copies of your real estate tax bills for calendar 2002.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2002 real estate tax bill to the Department of Public Aid, Office of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2003 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions,

2002 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Snyders-Vaughn Haver COUNTY Schuyler

FACILITY IDPH LICENSE NUMBER 0005363

CONTACT PERSON REGARDING THIS REPORT John R. Snyder

TELEPHONE (217) 322-3201 FAX #: (217) 322-6537

A. Summary of Real Estate Tax Cos

Enter the tax index number and real estate tax assessed for 2002 on the lines provided below. Enter only the portion of tl cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursr home property which is vacant, rented to other organizations, or used for purposes other than long term care must not l entered in Column D. Do not include cost for any period other than calendar year 2002.

(A)	(B)	(C)	(D) <u>Tax</u> <u>Applicable to</u> <u>Nursing Home</u>
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	
1. <u>12-170-014-00</u>	<u>Nursing Home</u>	\$ <u>972.22</u>	\$ <u>972.22</u>
2. <u>12-131-009-00</u>	<u>Nursing Home</u>	\$ <u>164.24</u>	\$ <u>164.24</u>
3. <u>12-131-003-00</u>	<u>Nursing Home</u>	\$ <u>134.40</u>	\$ <u>134.40</u>
4. <u>12-126-006-00</u>	<u>Nursing Home</u>	\$ <u>221.92</u>	\$ <u>221.92</u>
5. <u>12-126-005-00</u>	<u>Nursing Home</u>	\$ <u>53.80</u>	\$ <u>53.80</u>
6. <u>12-126-004-00</u>	<u>Nursing Home</u>	\$ <u>302.52</u>	\$ <u>302.52</u>
7. <u>12-126-003-00</u>	<u>Nursing Home</u>	\$ <u>26,620.56</u>	\$ <u>26,620.56</u>
8. <u>12-040-013-00</u>	<u>Nursing Home</u>	\$ <u>215.54</u>	\$ <u>215.54</u>
9. <u>12-131-007-00</u>	<u>Nursing Home</u>	\$ <u>180.22</u>	\$ <u>180.22</u>
10. <u>12-125-001-00 & 12-170-012-00</u>	<u>Nursing Home</u>	\$ <u>568.42</u>	\$ <u>568.42</u>
TOTALS		\$ <u>29,433.84</u>	\$ <u>29,433.84</u>

B. Real Estate Tax Cost Allocation:

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not direct used for nursing home services? YES X NO

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing hom (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used)

C. Tax Bills

Attach a copy of the 2002 tax bills which were listed in Section A to this statement. Be sure to use the 2002 tax bill whic is normally paid during 2003.

See Accountants' Compilation Report

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet:

45,354

B. General Construction Type:

Exterior

Brick

Frame

Steel

Number of Stories

2

C. Does the Operating Entity?

☐ (a) Own the Facility

☒ (b) Rent from a Related Organization.

☐ (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.

D. Does the Operating Entity?

☒ (a) Own the Equipment

☐ (b) Rent equipment from a Related Organization.

☒ (c) Rent equipment from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's ground: (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, nurse aide training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable)

None

F. Does this cost report reflect any organization or pre-operating costs which are being amortized?

☐ YES

☒ NO

If so, please complete the following:

1. Total Amount Incurred:

N/A

2. Number of Years Over Which it is Being Amortized:

N/A

3. Current Period Amortization:

N/A

4. Dates Incurred:

N/A

Nature of Costs:

(Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

XI. OWNERSHIP COSTS:

A. Land.

	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	Resident Care	215,000	1992	\$ 41,500	1
2	Resident Care		1997	31,500	2
3	TOTALS	215,000		\$ 73,000	3

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Snyder-Vaughn Haven

0005363

Report Period Beginning:

01/01/03

Ending:

12/31/03

XI. OWNERSHIP COSTS (continued)**B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar**

1	2	3	4	5	6	7	8	9	
Beds*	FOR OHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation
4	99	1992		\$ 1,276,487	\$	40	\$ 31,912	\$ 31,912	\$ 355,183
5									
6									
7									
8									
Improvement Type**									
9	Prior Years			173,475		Various			173,475
10	Drop Ceiling	1993		1,046	70	15	70		761
11	Alarm System	1996		9,173	917	10	917		7,795
12	Boiler	1996		2,242	224	10	224		1,680
13	Landscaping	1997		3,684	368	10	368		2,392
14	Roof	1997		3,427	343	10	343		2,229
15	Carpet	1997		3,080	308	10	308		2,002
16	Door	1997		4,494	449	10	449		2,919
17	Boiler	1997		503	50	10	50		325
18	A/C - Compressor	1997		839	84	10	84		546
19	Boiler	1999		2,840	284	10	284		1,278
20	Air Conditioner	1999		3,500	350	10	350		1,575
21	Fire Alarm System	1999		55,739	5,574	10	5,574		25,083
22	Parking Lot	1999		55,214	5,521	10	5,521		24,953
23	Landscaping	2000		23,959	2,396	10	2,396		8,386
24	Fire Alarm System	2000		7,032	704	10	704		2,464
25	Concrete Sidewalks and Drive	2000		3,379	338	10	338		1,183
26	Landscaping	2000		1,079	108	10	108		378
27	Concrete Sidewalks and Drive	2000		535	54	10	54		189
28	Plumbing Improvements	2000		2,257	226	10	226		791
29	Wall Coverings	2000		2,870	286	10	286		1,001
30	Electrical Improvements	2000		1,243	124	10	124		434
31	Door Frame	2000		791	80	10	80		280
32	Water Softner	2001		6,543	654	10	654		1,635
33	Landscaping	2001		1,804	180	10	180		450
34	Roofing	2001		2,934	293	10	293		733
35	Door Locks	2002		2,783	278	10	278		417
36	Storage	2003		7,281	364	10	364		364

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete

See Page 12A, Line 70 for total

SEE ACCOUNTANTS' COMPILATION REPORT

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar

1 Improvement Type**		3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
37			\$	\$		\$	\$	\$	37
38									38
39									39
40									40
41									41
42									42
43									43
44									44
45									45
46									46
47									47
48									48
49									49
50									50
51									51
52									52
53									53
54									54
55									55
56									56
57									57
58									58
59									59
60									60
61									61
62									62
63									63
64									64
65									65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		\$ 1,660,233	\$ 20,627		\$ 52,539	\$ 31,912	\$ 620,901	70

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete

Facility Name & ID Number Snyder-Vaughn Haven

0005363

Report Period Beginning:

01/01/03

Ending:

12/31/03

XI. OWNERSHIP COSTS (continued)

C. Equipment Depreciation-Excluding Transportation. (See instructions.)

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 289,381	\$ 43,182	\$ 43,182	\$	5-10	\$ 292,690	71
72	Current Year Purchases	12,535	296	627	331	10	627	72
73	Fully Depreciated Assets	443,471					443,471	73
74								74
75	TOTALS	\$ 745,387	\$ 43,478	\$ 43,809	\$ 331		\$ 736,788	75

D. Vehicle Depreciation (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	Maintenance & staff	1990 van	1991	\$ 8,633	\$	\$	\$	5	\$ 8,633	76
77	Maintenance	1995 Dodge truck	1996	11,665				5	11,665	77
78	Administrative	1997 Plymouth Neon	1997	7,461				5	7,461	78
79	Maintenance	2000 Dodge Ram Quad Cab	2000	32,223	6,444	6,444		5	22,554	79
80	TOTALS			\$ 59,982	\$ 6,444	\$ 6,444	\$		\$ 50,313	80

E. Summary of Care-Related Assets

	1	2	
	Reference	Amount	
81	Total Historical Cost (line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 2,538,602	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 70,549	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 102,792	83 **
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 32,243	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 1,408,002	85

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86		\$	\$	\$	86
87					87
88	N/A				88
89					89
90					90
91	TOTALS	\$	\$	\$	91

G. Construction-in-Progress

	Description	Cost	
92		\$	92
93			93
94	N/A		94
95		\$	95

* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

** This must agree with Schedule V line 30, column 8.

SEE ACCOUNTANTS' COMPILATION REPORT

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A

2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?

If NO, see instructions.

☐ YES ☐ NO

		1 Year Constructed	2 Number of Beds	3 Date of Lease	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$ <u>N/A</u>			3
4	Additions							4
5								5
6								6
7	TOTAL				\$			7

**

8. List separately any amortization of lease expense included on page 4, line 34.

This amount was calculated by dividing the total amount to be amortized by the length of the lease .

N/A

N/A

9. Option to Buy: ☐ YES ☐ NO Terms: N/A *

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental?

☐ YES ☐ NO

16. Rental Amount for movable equipment: \$ 10,381 Description: Copier - 6887; beds - 2535; dishwasher - 923; propane tank -36

(Attach a schedule detailing the breakdown of movable equipment)

10. Effective dates of current rental agreement:

Beginning

Ending

11. Rent to be paid in future years under the current rental agreement:

Fiscal Year Ending Annual Rent

12. /2004 \$

13. /2005 \$

14. /2006 \$

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17			\$	\$	17
18					18
19			<u>N/A</u>		19
20					20
21	TOTAL		\$	\$	21

* If there is an option to buy the building, please provide complete details on attached schedule.

** This amount plus any amortization of lease expense must agree with page 4, line 34.

SEE ACCOUNTANTS' COMPILATION REPORT

A. TYPE OF TRAINING PROGRAM (If aides are trained in another facility program, attach a schedule listing the facility name, address and cost per aide trained in that facility.)

1. HAVE YOU TRAINED AIDES DURING THIS REPORT PERIOD? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO It is the policy of this facility to only hire certified nurses aides. If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.	2. CLASSROOM PORTION: IN-HOUSE PROGRAM <input type="checkbox"/> IN OTHER FACILITY <input type="checkbox"/> COMMUNITY COLLEGE <input type="checkbox"/> HOURS PER AIDE _____	3. CLINICAL PORTION: IN-HOUSE PROGRAM <input type="checkbox"/> IN OTHER FACILITY <input type="checkbox"/> HOURS PER AIDE _____
---	---	--

B. EXPENSES

ALLOCATION OF COSTS (d)

		1	2	3	4
		Facility			
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	\$	\$	\$	\$
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	Nurse Aide Competency Tests				
9	TOTALS	\$	\$	\$	\$
10	SUM OF line 9, col. 1 and 2 (e)	\$			

- (a) Include wages paid during the classroom portion of training. Do not include fringe benefits.
 (b) Include wages paid during the clinical portion of training. Do not include fringe benefits.
 (c) For in-house training programs only. Do not include fringe benefits.
 (d) Allocate based on if the aide is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own aides.

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training aides from other facilities.

\$ _____

D. NUMBER OF AIDES TRAINED

COMPLETED	
1. From this facility	
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	

- (e) The total amount of Drop-out and Completed Costs for your own aides must agree with Sch. V, line 13, col. 8.
 (f) Attach a schedule of the facility names and addresses of those facilities for which you trained aides.
SEE ACCOUNTANTS' COMPILATION REPORT

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)

		1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
					Units	Cost				
1	Licensed Occupational Therapist	10A (3)	hrs	\$	354	\$ 5,312	\$	354	\$ 5,312	1
2	Licensed Speech and Language Development Therapist	10A (3)	hrs		1,535	23,066		1,535	23,066	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	10A (2), (3)	hrs		1,519	22,783	142	1,519	22,925	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39(2)	# of prescripts				42,031		42,031	9
	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Exceptional Care Program	39(3)			455	6,828		455	6,828	12
13	Other (specify):									13
14	TOTAL			\$	3,863	\$ 57,989	\$ 42,173	3,863	\$ 100,162	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as nurse aides, who help with the above activities should not be listed on this schedule.

SEE ACCOUNTANTS' COMPILATION REPORT

Snyders-Vaughn Haven

Provider #: 0005363

01/01/03 to 12/31/03

Schedule 16A

XIV. Special Services

Line 13 Other (specify):

Service	Line Reference	Outside Practioner Units	Cost	Supplies
	L39, C3			
	L39, C3			
	L39, C3			
	L39, C3			
Total			<u>0</u>	<u>0</u>

See Accountants' Compilation Report

This report must be completed even if financial statements are attached.

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 831,165	\$ 831,165	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance <u>none</u>)	749,219	749,219	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	21,924	21,924	6
7	Other Prepaid Expenses	8,516	8,516	7
8	Accounts Receivable (owners or related parties)	48,261	48,261	8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 1,659,085	\$ 1,659,085	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		73,000	13
14	Buildings, at Historical Cost	377,230	1,660,233	14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	804,812	805,369	16
17	Accumulated Depreciation (book methods)	(1,017,433)	(1,408,002)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): <u>Property tax escrow</u>	6,543	6,543	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 171,152	\$ 1,137,143	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 1,830,237	\$ 2,796,228	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 518,417	\$ 518,417	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	38,133	38,133	30
31	Accrued Taxes Payable (excluding real estate taxes)	13,216	13,216	31
32	Accrued Real Estate Taxes(Sch.IX-B)	30,000	30,000	32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	<u>Accrued expenses</u>	181,392	181,392	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 781,158	\$ 781,158	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable	8,087	8,087	39
40	Mortgage Payable		759,227	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43				43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 8,087	\$ 767,314	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 789,245	\$ 1,548,472	46
47	TOTAL EQUITY (page 18, line 24)	\$ 1,040,992	\$ 1,247,756	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 1,830,237	\$ 2,796,228	48

SEE ACCOUNTANTS' COMPILATION REPORT

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 1,057,489	1
2	Restatements (describe):		2
3	Adjustment subsequent to prior year cost report prep.	50,773	3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 1,108,262	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(109,070)	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	()	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe) Additional Paid in Capital	41,800	15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ (67,270)	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ 1,040,992	24

Operating Entity Only

* This must agree with page 17, line 47.

SEE ACCOUNTANTS' COMPILATION REPORT

STATE OF ILLINOIS

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Facility Name & ID Number Snyders-Vaughn Haven

0005363

Report Period Beginning: 01/01/03

Ending:

12/31/03

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.

Note: This schedule should show gross revenue and expenses. Do not net revenue against expense.

1			
	Revenue	Amount	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 1,738,825	1
2	Discounts and Allowances for all Levels	42,669	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 1,781,494	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	73,890	6
7	Oxygen	1,304	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 75,194	8
C. Other Operating Revenue			
9	Payments for Education		9
10	Other Government Grants		10
11	Nurses Aide Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals	107	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	41,821	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	10,208	19
20	Radiology and X-Ray		20
21	Other Medical Services	31,194	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 83,330	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income***	289,692	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 289,692	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	Miscellaneous revenue	993	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 993	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 2,230,703	30

2			
	Expenses	Amount	
A. Operating Expenses			
31	General Services	535,289	31
32	Health Care	882,027	32
33	General Administration	474,991	33
B. Capital Expense			
34	Ownership	330,198	34
C. Ancillary Expense			
35	Special Cost Centers	63,065	35
36	Provider Participation Fee	54,203	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 2,339,773	40
41	Income before Income Taxes (line 30 minus line 40)**	(109,070)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (109,070)	43

* This must agree with page 4, line 45, column 4.

** Does this agree with taxable income (loss) per Federal Income Tax Return? No If not, please attach a reconciliation.
Entity is a cash basis taxpayer.

*** See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation. SEE ACCOUNTANTS' COMPILATION REPORT

****Provide a detailed breakdown of "Other Revenue" on an attached sheet.

Facility Name & ID Number **Snyders-Vaughn Haven**# **0005363**Report Period Beginning: **01/01/03**Ending: **12/31/03**

12/31/03

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)

(This schedule must cover the entire reporting period.)

		1 # of Hrs. Actually Worked	2** # of Hrs. Paid and Accrued	3 Reporting Period Total Salaries, Wages	4 Average Hourly Wage	
1	Director of Nursing	2,080	2,080	\$ 50,123	\$ 24.10	1
2	Assistant Director of Nursing					2
3	Registered Nurses	2,985	3,145	47,907	15.23	3
4	Licensed Practical Nurses	17,307	18,491	243,476	13.17	4
5	Nurse Aides & Orderlies	44,811	47,902	371,210	7.75	5
6	Nurse Aide Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	1,420	1,451	28,901	19.92	8
9	Activity Director	1,540	1,532	9,960	6.50	9
10	Activity Assistants	280	293	1,900	6.48	10
11	Social Service Workers	2,969	3,212	24,628	7.67	11
12	Dietician					12
13	Food Service Supervisor	2,080	2,080	28,906	13.90	13
14	Head Cook					14
15	Cook Helpers/Assistants	16,436	17,488	105,373	6.03	15
16	Dishwashers					16
17	Maintenance Workers	6,514	6,978	54,925	7.87	17
18	Housekeepers	8,700	9,282	51,047	5.50	18
19	Laundry	4,456	4,830	33,618	6.96	19
20	Administrator	2,080	2,080	60,000	28.85	20
21	Assistant Administrator	2,080	2,080	32,319	15.54	21
22	Other Administrative	2,912	2,912	57,560	19.77	22
23	Office Manager					23
24	Clerical	6,201	6,461	55,566	8.60	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	124,851	132,297	\$ 1,257,419 *	\$ 9.50	34

* This total must agree with page 4, column 1, line 45.

** See instructions.

B. CONSULTANT SERVICES

		1 Number of Hrs. Paid & Accrued	2 Total Consultant Cost for Reporting Period	3 Schedule V Line & Column Reference	
35	Dietary Consultant		\$		35
36	Medical Director				36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	1,934	10(3)	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant				44
45	Social Service Consultant	96	3,840	12(3)	45
46	Other(specify)				46
47	Lab consultant	10	500	10(3)	47
48					48
49	TOTAL (lines 35 - 48)	106	\$ 6,274		49

C. CONTRACT NURSES

		1 Number of Hrs. Paid & Accrued	2 Total Contract Wages	3 Schedule V Line & Column Reference	
50	Registered Nurses		\$		50
51	Licensed Practical Nurses		N/A		51
52	Nurse Aides				52
53	TOTAL (lines 50 - 52)		\$		53

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Snyder-Vaughn Haven

XIX. SUPPORT SCHEDULES

A. Administrative Salaries				D. Employee Benefits and Payroll Taxes				F. Dues, Fees, Subscriptions and Promotions			
Name	Function	%	Amount	Description	Amount	Description	Amount				
John R. Snyder	Administrator	50	\$ 60,000	Workers' Compensation Insurance	\$ 9,730	IDPH License Fee	\$				
David Grate	Asst. Administrator	0	32,319	Unemployment Compensation Insurance	9,060	Advertising: Employee Recruitment	3,950				
Vaughn Snyder	Accounting	50	24,000	FICA Taxes	93,926	Health Care Worker Background Check (Indicate # of checks performed <u>6</u>)	48				
Dianne Snyder	COO	0	33,560	Employee Health Insurance		Miscellaneous dues, licenses & fees	212				
				Employee Meals		Illinois Health Care Association dues	5,346				
				Illinois Municipal Retirement Fund (IMRF)*							
				Other employee benefits & morale	5,061						
</											

* Attach copy of IMRF notifications
SEE ACCOUNTANTS' COMPILATION REPORT

****See instructions.**

Snyders-Vaughn Haven
Provider #: 0005363
01/01/03 to 12/31/03

Schedule 21A

XIX. SUPPORT SCHEDULE

C. Professional Services

Total (agree to Schedule V, line 19, column 3)	14,576
---	---------------

Allocated from Management Company

Total (agree to Schedule V, line 19, column 8)	<u>14,576</u>
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See Accountants' Compilation Report

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).
(See instructions.)

	1	2	3	4	5	6	7	8	9	10	11	12	13
	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year								
					FY2000	FY2001	FY2002	FY2003	FY2004	FY2005	FY2006	FY2007	FY2008
1			\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
2													
3													
4													
5													
6													
7					N/A								
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		\$		\$	\$	\$	\$	\$	\$	\$	\$	\$

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Snyders-Vaughn Haven

STATE OF ILLINOIS

0005363

Report Period Beginning:

01/01/03

Ending:

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12/31/03

XX. GENERAL INFORMATION:

- (1) Are nursing employees (RN,LPN,NA) represented by a union? No
- (2) Are there any dues to nursing home associations included on the cost report? Yes
If YES, give association name and amount. Illinois Health Care Association - 5346
- (3) Did the nursing home make political contributions or payments to a political organization? No If YES, have these costs been properly adjusted out of the cost report? N/A
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? No If YES, what is the capacity? N/A
- (5) Have you properly capitalized all major repairs and equipment purchases? Yes
What was the average life used for new equipment added during this period? 10 years
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 6,329 Line 10(2)
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation.
- (8) Are you presently operating under a sale and leaseback arrangement? No
If YES, give effective date of lease. N/A
- (9) Are you presently operating under a sublease agreement? YES X NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO X If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over N/A
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department of Public Aid during this cost report period. \$ 54,203
This amount is to be recorded on line 42 of Schedule V.
- (12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? No If YES, attach an explanation of the allocation.

SEE ACCOUNTANTS' COMPILATION REPORT

- (13) Have costs for all supplies and services which are of the type that can be billed to the Department of Public Aid, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? Yes
- (14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? No For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions
- (15) Indicate the cost of employee meals that has been reclassified to employee benefit: on Schedule V. \$ 0 Has any meal income been offset against related costs? Yes Indicate the amount. \$ 107
- (16) Travel and Transportation
a. Are there costs included for out-of-state travel? No
If YES, attach a complete explanation. N/A
b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ N/A
c. What percent of all travel expense relates to transportation of nurses and patients? 0
d. Have vehicle usage logs been maintained? Adequate records have been maintained.
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? Yes
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? N/A
g. Does the facility transport residents to and from day training? No
Indicate the amount of income earned from providing such transportation during this reporting period. \$ N/A
- (17) Has an audit been performed by an independent certified public accounting firm? No
Firm Name: N/A The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached? N/A If no, please explain. N/A
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) If total legal fees are in excess of \$2500, have legal invoices and a summary of services performed been attached to this cost report? N/A
Attach invoices and a summary of services for all architect and appraisal fees.

RECONCILIATION REPORT

Snyders-Vaughn Haven

01:18 PM 11/04/05

ITEM	Value 1	Cond.	Value 2	Difference	RESULTS	COMPARE CEL	SUB- SCHED.	LINE NO.	COL. NO.	WITH CELL	SUB- SCHED.	LINE NO.	COL. NO.
Adjustment Detail	-164,812	equal to	-164,812	0	O.K.	Pg5 Z22	B.	37	1	Pg4 K29	N/A	45	7
Interest Expense	53,232	equal to	53,232	0	O.K.	Pg9 P34	A.	15	10	Pg4 L13	N/A	32	8
Real Estate Tax Expenses	29,434	equal to	29,434	0	O.K.	Pg10 W24	B.	5	N/A	Pg4 L14	N/A	33	8
Amortization exp. Pre-opening & org.	N/A	equal to	0	#VALUE!	#VALUE!	Pg11 I33	E.	3	N/A	Pg4 L12	N/A	31	8
Ownership Costs-Depreciation	102,792	equal to	102,792	0	O.K.	Pg13 Y28	E.	49	2	Pg4 L11	N/A	30	8
Rental Costs A	0	equal to	0	0	O.K.	Pg14 L20+N22	A.	7 + 8	4+N/A	Pg4 L15	N/A	34	8
Rental Costs B	10,381	equal to	10,381	0	O.K.	Pg14 J30+N40	B.+ C.	16+21	N/A+4	Pg4 L16	N/A	35	8
Nurse Aid Training Prog.	0	equal to	0	0	O.K.	Pg15 L36	B.	10	1	Pg3 L23	N/A	13	8
Special Serv. - Staff Wages		equal to		0	O.K.	Pg16 N32	N/A	14	3	Pg4 E22	N/A	39	1
Therapy Services	51,303	equal to	51,303	0	O.K.	Pg16 Z12+Z14...	N/A/B	1-4,40-43	8;2	Pg3 H20	N/A	10a	4
Special Serv. - Supplies	42,173	equal to	42,173	0	O.K.	Pg16 V32	N/A	14	6	Pg4 F22 + Pg 3	N/A	39,10a	2
Income Stat. General Serv.	535,289	equal to	535,289	0	O.K.	Pg19 P11	N/A	31	2	Pg3 H16	N/A	8	4
Income Stat. Health Care	882,027	equal to	882,027	0	O.K.	Pg19 P12	N/A	32	2	Pg3 H26	N/A	16	4
Income Stat. Admininstation	474,991	equal to	474,991	0	O.K.	Pg19 P13	N/A	33	2	Pg3 H39	N/A	28	4
Income Stat. Ownership	330,198	equal to	330,198	0	O.K.	Pg19 P15	N/A	34	2	Pg4 H18	N/A	37	4
Income Stat. Special Cost Ctr	63,065	equal to	63,065	0	O.K.	Pg19 P17	N/A	35	2	Pg4 H21..H24+†	N/A	38to41+43	4
Income Stat. Prov. Partic.	54,203	equal to	54,203	0	O.K.	Pg19 P18	N/A	36	2	Pg4 H25	N/A	42	4
Staff- Nursing	712,716	equal to	741,617	-28,901	FAILED	Pg20 K11..K15+	A.	1-5,24,25,27-30	3	Pg3 E19	N/A	10	1
Staff- Nurse aide Training	0	< or = to		0	O.K.	Pg20 K16	A.	6	3	Pg3 E23	N/A	13	1
Staff-Licensed Therapist	0	equal to		0	O.K.	Pg20 K17	A.	7	3	Pg4 E22	N/A	39	1
Staff- Activities	11,860	equal to	11,860	0	O.K.	Pg20 K19+K20	A.	9+10	3	Pg3 E21	N/A	11	1
Staff- Social Serv. Workers	24,628	equal to	24,628	0	O.K.	Pg20 K21	A.	11	3	Pg3 E22	N/A	12	1
Staff- Dietary	134,279	equal to	134,279	0	O.K.	Pg20 K22..K26	A.	16-Dec	3	Pg3 E9	N/A	1	1
Staff- Maintenance	54,925	equal to	54,925	0	O.K.	Pg20 K27	A.	17	3	Pg3 E14	N/A	6	1
Staff- Housekeeping	51,047	equal to	51,047	0	O.K.	Pg20 K28	A.	18	3	Pg3 E11	N/A	3	1
Staff- Laundry	33,618	equal to	33,618	0	O.K.	Pg20 K29	A.	19	3	Pg3 E12	N/A	4	1
Staff- Administrative	149,879	equal to	149,879	0	O.K.	Pg20 K30..K32	A.	20-22	3	Pg3 E28	N/A	17	1
Staff- Clerical	55,566	equal to	55,566	0	O.K.	Pg20 K33..K34	A.	23+24	3	Pg3 E32	N/A	21	1
Staff- Medical Director	0	equal to		0	O.K.	Pg20 K37	A.	27	3	Pg3 E18	N/A	9	1
Total Salaries And Wages	1,257,419	equal to	1,257,419	0	O.K.	Pg20 K44	A.	34	3	Pg4 E29	N/A	45	1
Dietary Consultant	0	< or = to		0	O.K.	Pg20 X12	B.	35	2	Pg3 G9	N/A	1	3
Medical Director	0	< or = to		0	O.K.	Pg20 X13	B.	36	2	Pg3 G18	N/A	9	3
Consultants & contractors	1,934	< or = to	2,434	-500	O.K.	Pg20 X14..X16+	B. & C.	37to39 and 50to5	2	Pg3 G19	N/A	10	3
Activity Consultant	0	< or = to	1,531	-1,531	O.K.	Pg20 X21	B.	44	2	Pg3 G21	N/A	11	3
Social Service Consultant	3,840	< or = to	3,840	0	O.K.	Pg20 X22	B.	45	2	Pg3 G22	N/A	12	3
Supp. Sched.- Admin. Salar.	149,879	equal to	149,879	0	O.K.	Pg21 I16	A.	N/A	N/A	Pg3 E28	N/A	17	1
Supp. Sched.- Admin. Other		equal to		0	O.K.	Pg21 I24	B.	N/A	N/A	Pg3 G28	N/A	17	3
Supp. Sched.- Prof. Serv.	14,576	equal to	14,576	0	O.K.	Pg21 I41	C.	N/A	N/A	Pg3 G30	N/A	19	3
Supp. Sched.- Benefit/Taxes	117,777	equal to	117,777	0	O.K.	Pg21 P22	D.	N/A	N/A	Pg3 L33	N/A	22	8
Supp. Sched.- Sched of dues..	9,391	equal to	9,391	0	O.K.	Pg21 V22	F.	N/A	N/A	Pg3 L31	N/A	20	8
Supp. Sched.- Sched. of trav	1,906	equal to	1,906	0	O.K.	Pg21 V41	G.	N/A	N/A	Pg3 L35	N/A	24	8
Gen. Info - Particip. Fees	54,203	equal to	54,203	0	O.K.	Pg23 I38	N/A	11	N/A	Pg4 G25	N/A	42	3
Gen. Info - Employee Meals	0	< or = to		0	O.K.	Pg23 S16	N/A	16	N/A	Pg3 K33	N/A	2 & 22	7
Gen. Info - Employee Meals	0	equal to	0	0	O.K.	Pg23 S16	N/A	16	N/A	Pg21 P12	D.	N/A	N/A
Nurse aide training	0	equal to		0	O.K.	Pg15 U29..U31	B.	3, 4 & 5	4	Pg3 E23	N/A	13	1
Days of medicare provided	1,429	equal to	1,429	0	O.K.	Pg2 AB29	K.	N/A	N/A	Pg2 J30	B.	8	4
Adjustment for related org. costs	-130,386	equal to	-130,386	0	O.K.	Pg5 Z18	B.	34	1	Pg6 to Pg 6I Y4†	B.	14	8
Total loan balance	767,314	equal to	767,314	0	O.K.	Pg9 L34	A.	15	7	Pg17 V13+V27..	N/A	29+39-41	2
Real estate tax accrual	30,000	equal to	30,000	0	O.K.	Pg10 W15	B.	4	N/A	Pg17 V17	N/A	32	2
Land	73,000	equal to	73,000	0	O.K.	Pg11 T43	A.	3	4	Pg17 K25	N/A	13	2
Building cost	1,660,233	equal to	1,660,233	0	O.K.	Pg12 to 12I L43	B.	36	4	Pg17 K26+K27	N/A	14 & 15	2
Equipment and vehicle cost	805,369	equal to	805,369	0	O.K.	Pg13 O22+L13	C. & D.	41 + 46	1 + 4	Pg17 K28	N/A	16	2
Accumulated depr.	1,408,002	equal to	1,408,002	0	O.K.	Pg13 Y30	E.	51	2	Pg17 K29	N/A	17	2
End of year equity	1,040,992	equal to	1,040,992	0	O.K.	Pg18 I33	N/A	24	1	Pg17 S39	N/A	47	1
Net income (loss)	-109,070	equal to	-109,070	0	O.K.	Pg18 I15	N/A	7	1	Pg19 P30	N/A	43	2
Unamortized deferred maint. cost	0	equal to		0	O.K.	Pg22 F31-J31..S	H.	20	3	Pg17 K30	N/A	18	2
Balance Sheet	1,830,237	equal to	1,830,237	0	O.K.	Pg17:H41		25	1	Pg17 S41	N/A	48	1

Other Cost Center Expenses	YOUR MAIN CHARGE THE SUPPORT CLERK THAT IS IN THE TO THE CATEGORY	7/1/2020	01-10-PM
	Expense	Amount	Balance
Cost center report			
It has an 07-02 10 facility, more a 1 in cell C			
		26,130 (category)	26,077 (the category)
			67.78%
Direct Public Aid Support/Plan		0	
Cost Services Salary/Wage		275,000 (Cat 1, Line 8 - (check))	
Cost Admin Salary/Wage		200,000 (Cat 1, Line 28 - (check))	
Total Salary Wage		1,007,410 (Cat 1, Line 40 - (check))	
Employee Benefits		107,757 (Cat 32 - (check))	
Total General Services		636,160 (Cat 1, Line 8 - (check))	
Total General		499,000 (Cat 38 - (check))	

[illegible]

Appendix: Support Tables: Create the Inflation

To calculate the present value of inflation, different inflation rates are used in the Normal and the Normal Interpretation modes of your cash flow and NPV tables. Inflation rates are listed in Table 1: Inflation Subtable. To enable extrapolation of inflation rates, you must use a valid inflation number using the Normal subtable index. Once you have entered your inflation number, click on Table 1: Inflation of Inflation Subtable, which correspond with your inflation number and use them to adjust your support cost.

Base Number Calculation

Convert the beginning and ending sales of your next reporting period into sales. Determine the year ending and your number and apply the following formula:

Beginning Sales = Ending Sales
Year Ending Year
Beginning Year = Ending Year + 1

Example: If you have sales of \$2M multiplied by 2 = \$4M

Sum of the three lines
Subtract them from your

8. **Define the appropriate inflation multiplier**

Define the inflation multiplier, and find the multipliers which correspond with the base number you have calculated

General Services Inflation Multiplier
General Administration Inflation Multiplier

9. **Apply inflation multipliers to Expenses**

1) **Multiply New Total General Services Cost (Step 5) by 1.1 by the appropriate multiplier from Table 1**

New Total General Services Cost (Step 6)
General Services Inflation (Step 6-B)
Inflation General Services Cost

2) **Multiply New Total General Administration Cost (Step 5) by the appropriate multiplier from Table 1**

New Total General Services Cost (Step 6)
General Administration Inflation (Step 6-B)
Inflation General Services Cost

3) **Total Inflation Support Costs (1 + 2)**

[illegible][illegible]

Labor Inflation Multipliers		General Inflation Multipliers		General Inflation Multipliers	
Year	1967-1970	1971-1974	1975-1979	1980-1984	1985-1989
202	1.1162	1.1162	1.1030		
203	1.1178	1.1178	1.1030		
204	1.1194	1.1194	1.1030		
205	1.1210	1.1210	1.1030		
206	1.1226	1.1226	1.1030		
207	1.1242	1.1242	1.1030		
208	1.1258	1.1258	1.1030		
209	1.1274	1.1274	1.1030		
210	1.1290	1.1290	1.1030		
211	1.1306	1.1306	1.1030		
212	1.1322	1.1322	1.1030		
213	1.1338	1.1338	1.1030		
214	1.1354	1.1354	1.1030		
215	1.1370	1.1370	1.1030		
216	1.1386	1.1386	1.1030		
217	1.1402	1.1402	1.1030		
218	1.1418	1.1418	1.1030		
219	1.1434	1.1434	1.1030		
220	1.1450	1.1450	1.1030		
221	1.1466	1.1466	1.1030		
222	1.1482	1.1482	1.1030		
223	1.1498	1.1498	1.1030		
224	1.1514	1.1514	1.1030		
225	1.1530	1.1530	1.1030		
226	1.1546	1.1546	1.1030		
227	1.1562	1.1562	1.1030		
228	1.1578	1.1578	1.1030		
229	1.1594	1.1594	1.1030		
230	1.1610	1.1610	1.1030		
231	1.1626	1.1626	1.1030		
232	1.1642	1.1642	1.1030		
233	1.1658	1.1658	1.1030		
234	1.1674	1.1674	1.1030		
235	1.1690	1.1690	1.1030		
236	1.1706	1.1706	1.1030		
237	1.1722	1.1722	1.1030		
238	1.1738	1.1738	1.1030		
239	1.1754	1.1754	1.1030		
240	1.1770	1.1770	1.1030		
241	1.1786	1.1786	1.1030		
242	1.1802	1.1802	1.1030		
243	1.1818	1.1818	1.1030		
244	1.1834	1.1834	1.1030		
245	1.1850	1.1850	1.1030		
246	1.1866	1.1866	1.1030		
247	1.1882	1.1882	1.1030		
248	1.1898	1.1898	1.1030		
249	1.1914	1.1914	1.1030		
250	1.1930	1.1930	1.1030		
251	1.1946	1.1946	1.1030		
252	1.1962	1.1962	1.1030		
253	1.1978	1.1978	1.1030		
254	1.1994	1.1994	1.1030		
255	1.2010	1.2010	1.1030		
256	1.2026	1.2026	1.1030		
257	1.2042	1.2042	1.1030		
258	1.2058	1.2058	1.1030		
259	1.2074	1.2074	1.1030		
260	1.2090	1.2090	1.1030		
261	1.2106	1.2106	1.1030		
262	1.2122	1.2122	1.1030		
263	1.2138	1.2138	1.1030		
264	1.2154	1.2154	1.1030		
265	1.2170	1.2170	1.1030		
266	1.2186	1.2186	1.1030		
267	1.2202	1.2202	1.1030		
268	1.2218	1.2218	1.1030		
269	1.2234	1.2234	1.1030		
270	1.2250	1.2250	1.1030		
271	1.2266	1.2266	1.1030		
272	1.2282	1.2282	1.1030		
273	1.2298	1.2298	1.1030		
274	1.2314	1.2314	1.1030		
275	1.2330	1.2330	1.1030		
276	1.2346	1.2346	1.1030		
277	1.2362	1.2362	1.1030		
278	1.2378	1.2378	1.1030		
279	1.2394	1.2394	1.1030		
280	1.2410	1.2410	1.1030		
281	1.2426	1.2426	1.1030		
282	1.2442	1.2442	1.1030		
283	1.2458	1.2458	1.1030		
284	1.2474	1.2474	1.1030		
285	1.2490	1.2490	1.1030		
286	1.2506	1.2506	1.1030		
287	1.2522	1.2522	1.1030		
288	1.2538	1.2538	1.1030		
289	1.2554	1.2554	1.1030		
290	1.2570	1.2570	1.1030		
291	1.2586	1.2586	1.1030		
292	1.2602	1.2602	1.1030		
293	1.2618	1.2618	1.1030		
294	1.2634	1.2634	1.1030		
295	1.2650	1.2650	1.1030		
296	1.2666	1.2666	1.1030		
297	1.2682	1.2682	1.1030		
298	1.2698	1.2698	1.1030		
299	1.2714	1.2714	1.1030		
300	1.2730	1.2730	1.1030		

Table 1
Superficial parameters by VIL

Table 3: Per-CPDS 16 Facilities
Supportate percentages by HSA

	75m	25m	Relative Error (%)
1	30.88	41.19	3.8
2	33.30	26.67	3.7
3	32.74	26.64	3.8
4	33.30	26.67	3.7
5	30.48	23.75	3.6
6	40.48	31.64	6.5
7	40.48	31.64	6.5
8	40.48	31.64	6.5
9	37.80	29.32	6.1
10	36.88	27.19	3.8
11	32.75	26.62	3.8

	Salaries	Supplies	Other	Total	Reclass- ifications	Reclassified Total	Adjusted Adjustments	Adjusted Total
1. Dietary	134,279	14,357	0	148,636	0	148,636	0	148,636
2. Food Purchase	0	103,517	0	103,517	0	103,517	-1,100	102,417
3. Housekeeping	51,047	7,128	918	59,093	0	59,093	0	59,093
4. Laundry	33,618	13,640	0	47,258	0	47,258	0	47,258
5. Heat and Other Utilities	0	0	76,129	76,129	0	76,129	0	76,129
6. Maintenance	54,925	20,425	25,306	100,656	0	100,656	0	100,656
7. Other (specify)*	0	0	0	0	0	0	0	0
8. Total General Services	273,869	159,067	102,353	535,289	0	535,289	-1,100	534,189
9. Medical Director	0	0	0	0	0	0	0	0
10. Nursing & Medical Records	741,617	42,040	2,434	786,091	0	786,091	0	786,091
10a. Therapy	0	142	51,161	51,303	0	51,303	0	51,303
11. Activities	11,860	2,774	1,531	16,165	0	16,165	0	16,165
12. Social Services	24,628	0	3,840	28,468	0	28,468	0	28,468
13. Nurse Aide Training	0	0	0	0	0	0	0	0
14. Program Transportation	0	0	0	0	0	0	0	0
15. Other (specify)*	0	0	0	0	0	0	0	0
16. Total Health Care & Programs	778,105	44,956	58,966	882,027	0	882,027	0	882,027
17. Administrative	149,879	0	0	149,879	0	149,879	0	149,879
18. Directors Fees	0	0	0	0	0	0	0	0
19. Professional Services	0	0	14,576	14,576	0	14,576	0	14,576
20. Fees, Subscriptions & Promotion	0	0	9,556	9,556	0	9,556	-165	9,391
21. Clerical & General Office	55,566	8,532	35,186	99,284	0	99,284	-15,774	83,510
22. Employee Benefits & Payroll	0	0	117,777	117,777	0	117,777	0	117,777
23. Inservice Training & Education	0	0	1,452	1,452	0	1,452	0	1,452
24. Travel and Seminar	0	0	1,906	1,906	0	1,906	0	1,906
25. Other Admin. Staff Trans	0	0	5,592	5,592	0	5,592	0	5,592
26. Insurance-Prop.Liab.Malpractice	0	0	74,969	74,969	0	74,969	0	74,969
27. Other (specify)*	0	0	0	0	0	0	0	0
28. Total General Adminis	205,445	8,532	261,014	474,991	0	474,991	-15,939	459,052
29. Total General Administrative	1,257,419	212,555	422,333	1,892,307	0	1,892,307	-17,039	1,875,268
30. Depreciation	0	0	70,549	70,549	0	70,549	32,243	102,792
31. Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0
32. Interest	0	0	3,393	3,393	0	3,393	49,839	53,232
33. Real Estate	0	0	29,875	29,875	0	29,875	-441	29,434
34. Rent - Facility & Grounds	0	0	216,000	216,000	0	216,000	-216,000	0
35. Rent - Equipment & Vehicles	0	0	10,381	10,381	0	10,381	0	10,381
36. Other (specify):*	0	0	0	0	0	0	0	0
37. Total Ownership	0	0	330,198	330,198	0	330,198	-134,359	195,839
38. Medically Necessary T	0	0	0	0	0	0	0	0
39. Ancillary Service Cent	0	42,031	6,828	48,859	0	48,859	0	48,859
40. Barber and Beauty Shop	0	0	792	792	0	792	0	792
41. Coffee and Gift Shops	0	0	0	0	0	0	0	0
42	0	0	54,203	54,203	0	54,203	0	54,203
43. Other (specify):*	0	0	13,414	13,414	0	13,414	-13,414	0
44. Total Special Cost Ce	0	42,031	75,237	117,268	0	117,268	-13,414	103,854
45. Grand Total	1,257,419	254,586	827,768	2,339,773	0	2,339,773	-164,812	2,174,961

	After	
	Operating	Consolidation
General Service Cost Center		
1. Cash on hand and in banks	831,165	831,165
2. Cash - Patient Deposits	0	0
3. Accounts & Notes Recievable	749,219	749,219
4. Supply Inventory	0	0
5. Short-Term Investments	0	0
6. Prepaid Insurance	21,924	21,924
7. Other Prepaid Expenses	8,516	8,516
8. Accounts Receivable-Owner/Related Party	48,261	48,261
9. Other (specify):	0	0
10. Total current assets	1,659,085	1,659,085
LONG TERM ASSETS		
11. Long-Term Notes Receivable	0	0
12. Long-Term Investments	0	0
13. Land	0	73,000
14. Buildings, at Historical Cost	377,230	1,660,233
15. Leasehold Improvements, Historical Cost	0	0
16. Equipment, at Historical Cost	804,812	805,369
17. Accumulated Depreciation (book methods)	-1,017,433	-1,408,002
18. Deferred Charges	0	0
19. Organization & Pre-Operating Costs	0	0
20. Accum Amort - Org/Pre-Op Costs	0	0
21. Restricted Funds	0	0
22. Other Long-Term Assets (specify):	0	0
23. other (specify):	6,543	6,543
24. Total Long-Term Assets	171,152	1,137,143
25. Total Assets	1,830,237	2,796,228
CURRENT LIABILITIES		
26. Accounts Payable	518,417	518,417
27. Officer's Accounts Payable	0	0
28. Accounts Payable-Patients Deposits	0	0
29. Short-Term Notes Payable	0	0
30. Accrued Salaries Payable	38,133	38,133
31. Accrued Taxes Payable	13,216	13,216
32. Accrued Real Estate Taxes	30,000	30,000
33. Accrued Interest Payable	0	0
34. Deferred Compensation	0	0
35. Federal and State Income Taxes	0	0
36. Other Current Liabilities (specify):	181,392	181,392
37. Other Current Liabilities (specify):	0	0
38. Total Current Liabilities	781,158	781,158
LONG TERM LIABILITES		
39.Long-Term Notes Payable	8,087	8,087
40.Mortgage Payable	0	759,227
41.Bonds Payable	0	0
42.Deferred Compensation	0	0
43.Other Long-Term Liabilities (specify):	0	0
44.Other Long-Term Liabilities (specify):	0	0
45.Total Long-Term Liabilities	8,087	767,314
46.Total Liabilities	789,245	1,548,472
47.Total Equity	1,040,992	1,247,756
48.Total Liabilities and Equity	1,830,237	2,796,228

	Balance per Medicaid Trial Balance
1. Gross Revenue - All levels of Care	1,738,825
2. Discounts and Allowances for all Levels	42,669
Subtotal - Inpatient Care	1,781,494
4. Day Care	0
5. Other Care for Outpatients	0
6. Therapy	73,890
7. Oxygen	1,304
Subtotal - Ancillary Revenue	75,194
9. Payments for Education	0
10. Other Governmental Grants	0
11. Nurses Aide Training Reimbursements	0
12. Gift and Coffee Shop	0
13. Barber and Beauty Care	0
14. Non-Patient Meals	107
15. Telephone, Television, and Radio	0
16. Rental of Facility Space	0
17. Sale of Drugs	41,821
18. Sale of Supplies to Non-Patients	0
19. Laboratory	10,208
20. Radiology and X-Ray	0
21. Other Medical Services	31,194
22. Laundry	0
Subtotal - Other Operating Revenue	83,330
24. Contributions	0
25. Interest and Other Investments Income	289,692
Subtotal - Non-Operating Revenue	289,692
27. Other Revenue (specify):	993
28. Other Revenue (specify):	0
Subtotal - Other Revenue	993
30. Total Revenue	2,230,703
31. General Services	535,289
32. Health Care	882,027
33. General Administration	474,991
34. Ownership	330,198
35. Special Cost Centers	63,065
35. Provider Participation Fee	54,203
37. Other	0
40. Total Expenses	2,339,773
41. Income Before Income Taxes	-109,070
42. Income Taxes	0
43. Net Income or Loss for the Year	-109,070

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23 Provider Participation fee is linked from page 4